

~~SECRET~~

~~CONFIDENTIAL~~

Approved For Release 2001/05/17 : CIA-RDP79-00065A000100040007-9
WESTERN HEMISPHERE DIVISION

Allotment Accounting and Reporting Procedures for FY 1958

I. GENERAL

The procedures enumerated below are proposed for adoption by the WH Division ^{for} FY 1958, on an experimental basis. A simplified allotment structure along lines being considered under the Improved Financial Management Program is proposed. A reduced work-load is envisioned and elements of the new Class "B" Accounting and Reporting Procedures proposed in [REDACTED] are incorporated. New features include: (a) Simplified Funding Program structure; (b) Simplified Allotment structure; ^{and} (c) Cost ^{Control} ~~(obligation)~~ records for FI and PP Projects; ~~and (d) Reports to the field showing obligations recorded against their Allotments and Projects.~~

25X1A

II. FUNDING PROGRAMS

Funding Programs will follow the Mission concept used in the Operational Program. (For each country, funds will be programmed for Mission I (Field Station Support); Mission II (FI/CI Activities); and Mission III (Cold War and PP Activities).) For Headquarters, funds will be programmed for Support Unvouchered; Support Vouchered; and Area-wide Missions I, II and III, as applicable. ^{allotment} This arrangement will mean fewer, but larger accounts than heretofore. ^{and} This simplification should result in a more efficient use of the Division's funds with less paper adjustments.

III. ALLOTMENTS

Requests for Allotments from the Budget Division and Field Allotment Advises will conform to the pattern proposed for Funding Programs. (See Para. II) Stations and Bases will receive a maximum of three allotments; one each for Missions I, II and III. These allotments combined will represent a financial plan. To provide more managerial flexibility in planning operations within the financial plan, Chiefs of Stations and Bases will be authorized

Approved For Release 2001/05/17 : CIA-RDP79-00065A000100040007-9

~~SECRET~~

~~CONFIDENTIAL~~

~~SECRET~~

CONFIDENTIAL

to make off-set adjustments between the Allotments. A simplified Allotment system with greater responsibility on the Allottee are features being considered in the Improved Financial Management Program.

IV. PROJECTS

The project structure will continue as in the past. The WH [redacted] will 25X1A maintain individual accounting records for each FI and PP Project, FI-OOA, and D&TO and render appropriate reports to the Country desks and field stations. Stations will continue to submit project outline data for new and renewal projects. Appropriate Country Deaks will notify Stations of project approvals. Project cryptonyms, accounting symbols, amounts of approval, and periods of approval for FI Projects will be confirmed monthly in reports sent to Stations.

V. RECORDS

A. Headquarters

1. Allotment Control Records will be established for each Allotment requested from the Budget Division and for each sub-allotment made to the field. These records will be kept in accordance with [redacted] 25X1A

2. Project ^{Control} Cost Records will be established for each FI and PP Project, FI-OOA, and D&TO. Until another form is developed, these records will be kept on the same form as prescribed for the Allotment Control Records. All obligations against the project will be posted on the same record. Headquarters and field obligations will be identified.

B. Field

1. The new Class "B" Accounting and Reporting Procedures proposed in [redacted] 25X1A prescribes the Obligation Authority Record for recording ~~(P&T)~~ obligations. This form will be used by the Field Stations and Bases.

~~SECRET~~

CONFIDENTIAL

~~SECRET~~

CONFIDENTIAL

2. Records for accumulating obligations against individual projects have not been prescribed by [REDACTED]

25X1A

25X1A

Once the WH/[REDACTED] begins sending monthly reports, such records may not be necessary.

VI. REPORTS

The following reports will be rendered by the WH [REDACTED]

25X1A

A. Summary Obligation and Property Requisition Report. This is a monthly report for the benefit of the Finance Division and the Budget Division as required by [REDACTED]. This report will conform to the allotment structure.

25X1A

B. Status of Funds Report. This is a monthly report for the benefit of the WH Division. This report broken down by country will conform to the Funding Program pattern and Allotment structure. This report will show the latest funding program, funds allotted by the Budget Division and obligations incurred against allotments.

C. Report on Status of Field Allotments. Monthly reports on Status of Field Allotments will be prepared. These reports will be routed to the Field via the appropriate Country Desk.

D. Report on Status of Projects. Monthly reports will be prepared, showing obligations charged against individual projects. These reports will be sent to the Field and will be routed via the appropriate country desk. These reports should prove beneficial to the Field because they will include both field and headquarters obligations. In the past, the field has had only field obligation data available. In some instances field obligation records were incorrect when they used "current" exchange rates for converting foreign currency transactions and Finance Division applied "Average" rates in converting paid obligations. These reports will also be helpful in estimating project costs when requesting project renewals.

~~SECRET~~

CONFIDENTIAL